

GT-No. 7

DECEMBER 1966

Taxes collected by State and local governments in the United States totaled \$57.8 billion during the 12 months ended with September 1966. This reflects an increase of \$5.4 billion or 10.3 percent from a year earlier. State taxes amounted to \$30.3 billion, or 13.2 percent more than in the 12 months ended with September 1965. The yield of locally imposed taxes rose 7.2 percent, to \$27.6 billion. Following is a summary by type of tax:

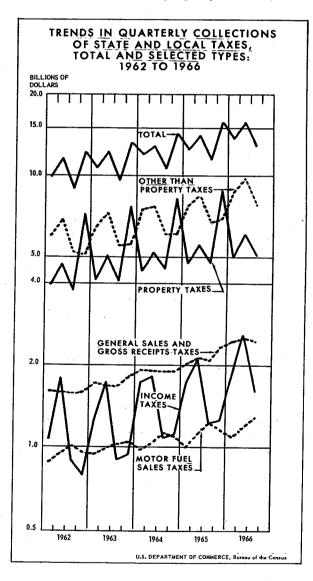
Amount (in millions of dollars) Per-12 months ended cent Type of tax with Sept. increase 1966 1965 Total..... 57,843 52,458 10.3 24,904 32,939 Property..... 23,272 7.0 Other than property.... 186 رُ29 12.9 General sales and gross receipts..... 9,716 8,151 19.2 Motor fuel sales.... 4,431 4,710 6.3 Individual income.... 5,185 4,279 21.2 Motor vehicle and 2,131 operators' licenses.. 2,350 10.3 1,946 1,899 Corporation net income 2.5 All other..... 9,032 8,295 8.9

During the third quarter of calendar 1966, collections of State and local taxes amounted to \$12.5 billion. As compared with the corresponding quarter of 1965, this indicates a rise of \$1.0 billion, or 8.5 percent, with State tax revenue up 9.6 percent and local taxes up 7.2 percent. These and other quarterly amounts are reported in table 1.

The accompanying chart shows trends in State and local government tax revenue, on a quarterly basis, since 1962.

Numerous factors influence the quarterly pattern of collections for particular tax categories. For example, the timing of income tax collections is affected by filing dates early in the calendar year (but with this factor increasingly tempered by withholding provisions for personal income taxes in a growing number of States). The pattern of property tax collections

is determined by legal provisions establishing tax liability dates and allowing payments by installments. However, there is considerable diversity from State to State with regard to these characteristics of property taxation.



For sale by the Bureau of the Census, Washington, D.C. 20233. 10 cents.

A more complete discussion of intrayear tax revenue patterns appears in the Census Bureau report Tax Revenue of State and Local Governments in Calendar 1962 (State and Local Government Special Study No. 46), issued August 1, 1963).

Trends and seasonal variations in State and local tax revenue during the period covered by table I have also been influenced by numerous other factors, including statutory changes in tax rates, adjustments by legislation or legal rulings in the coverage of particular taxes, and major shifts in the method or timing of collections, such as the adoption or revision of withholding or installment provisions. Such factors are likely to deserve special attention in the interpretation of significant changes in individual States' collections from particular taxes, as presented in table 3.

Table 2 reports local collections of property taxes for selected local areas. The table lists, in State order, each of the standard metropolitan statistical areas ("SMSA's"), as defined at the end of 1964, which had a population of 700,000 or more in 1960; the component counties of such SMSA's; and all other county-type areas that had a 1960 population of 250,000 or more. (Because New England SMSA's are not made up of entire counties, the table instead lists certain "State Economic Areas" in Massachusetts and Rhode Island, respectively.

It should be noted that the amounts shown in table 2 are not limited to locally imposed property taxes but are intended to include, where such an arrangement applies, any amounts of State-imposed property taxes collected on behalf of the State by local government offices. The State tax portion makes up a significant part (generally 10 to 20 percent) of the collections shown in table 2 for particular counties of Alabama, Arizona, Kentucky, Neoraska, and New Mexico; and typically 2 to 9 percent of amounts shown for individual counties of Colorado, Kansas, Louisiana, Maryland, Minnesota, Texas, Utah, and Washington.

CONCEPTS AND TERMINOLOGY

In this as well as other Census Bureau reports on governmental finances, the concept of "taxes" is intended to comprise all "compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue." Outside the scope of this report, accordingly, are collections from the unemployment compensation "taxes" imposed by

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports, State Tax Collections in 1965 and State Government Finances in 1965. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1964-65.

each of the State governments and the District of Columbia. Included, however, are all receipts from licenses and compulsory fees, including those which are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes)

The general nature of the several major kinds of taxes shown separately in this report will be suggested by their headings; explicit definitions appear in the reports cited in footnote 1. Of the State-local collections summarized here briefly under the residual heading "All other taxes," a major portion (53 percent infiscal 1964-65) involves selective sales taxes, such as those on cigarettes, liquor, and public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

SOURCES OF DATA, AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 1. The remaining 4 percent (making up 8 percent of the local government total, and representing about one-sixth of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Census Bureau surveys of local government finances.

Property tax amounts shown in table l are estimates based upon information about a stratified sample panel of 521 counties or countytype areas, which are served altogether by approximately 6,200 local tax collecting agencies. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from over 90 percent of them. Sampling variation was calculated for the property tax data thus developed from the initial sample survey, covering 1962. The sampling variation of the 12-month aggregate was determined to be less than I percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than l percent from the results that would have been obtained from a complete enumeration. The quarterly estimates were found subject to a sampling variability of about 1 1/2 percent.

ACKNOWLEDGMENT

Appreciation is extended to the numerous State and local officials who supplied basic data needed for the preparation of this report.

TABLES

-11.0400	
Table	D
I, National Totals of State and Local Tay Revenue by Local Co.	Page
1National Totals of State and Local Tax Revenue, by Level of Government and by Type of Tax: Third Quarter of 1966 and Prior Periods	3
2Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended September 1966, and Prior Periods	4
3Collections of Selected State Taxes, Third Quarter of 1966 and Prior Periods	
	0

Table 1.--NATIONAL TOTALS OF STATE AND LOCAL TAX REVENUE, BY LEVEL OF GOVERNMENT AND BY TYPE OF TAX: THIRD QUARTER OF 1966 AND PRIOR PERIODS

	7	T						-	K FEKI			
			of tax- government		Type of tax							
Period	Total	State	Local	Property	General sales and gross receipts	Motor fuel sales	Indi- vidual income	Corporation net income	Motor vehicle and operators licenses	All other		
QUARTERS												
1966:			ļ	ļ				Ì				
3d quarter2d quarter1st quarter	12,482 115,784 13,754	16,666 18,992 8,198	5,816 6,792 5,556	.5,093 6,012 4,997	2,396 2,524 2,454	1,278 1,178 1,094	1,203 1,840 1,161	182 778 708	288 1661 1,051	2,042 2,791 2,289		
1965: 4th quarter. 3d quarter. 2d quarter. 1st quarter.	¹ 15,823 11,506 14,098 12,541	¹ 6,411 6,083 7,792 7,315	9,412 5,423 6,306 5,226	8,802 4,780 5,538 4,756	2,342 2,083 2,130 2,033	1,160 1,226 1,115 1,003	981 938 1,492 1,006	278 289 611	¹ 350 261 625	1,910 1,929 2,587		
1964: 4th quarter	14,313 10,609 12,897 12,018	5,544 5,418 7,098 7,051	8,769 5,191 5,799 4,967	8,198 4,539 5,166 4,447	1,905 1,885 1,899 1,923	1,807 1,129 1,033 979	843 781 1,337 1,017	724 275 295 482 723	965 280 243 559	1,725 1,734 2,421		
1963: 4th quarter3d quarter2d quarter1st quarter1st quarter	13,267 9,590 12,305 10,690	5,037 4,933 6,657 6,106	8,230 4,657 5,648 4,584	7,647 4,089 5,045 4,123	1,823 1,682 1,672 1,715	1,048 1,031 989	719 645 1,246	223 256 487	985 245 235 550	1,944 1,562 1,652 2,316		
1962: 4th quarter	12,251 8,936 11,602 9,949	4,589 4,639 6,382 5,592	7,662 4,297 5,220 4,357	7,164 3,777 4,703 3,949	1,603 1,558 1,578 1,602	936 946 1,007 949 875	782 589 634 1,254 703	198 255 535	246 209 482	1,774 1,505 1,496 2,101		
12 MONTHS ENDING				,	-,	0,7	705	365	872	1,583		
September 1966	57,843 156,867 55,181	30,267 129,684 28,484	27,576 27,183 26,697	24,904 24,591 24,117	9,716 9,403 9,009	4,710 4,658 4,595	5,185 4,920 4,572	1,946 2,053 1,886	2,350 12,323 2,287	9,032 8,919		
December 1965	1 _{53,968} 52,458 51,561 50,360	¹ 27,601 26,734 26,069 25,375	26,367 25,724 25,492 24,985	23,876 23,272 23,031 22,659	8,588 8,151 7,953 7,722	4,504 4,431 4,334 4,252	4,417 4,279 4,122 3,967	1,902 1,899 1,905 1,776	12,201 2,131 2,113 2,047	8,715 8,480 8,295 8,103 7,937		
December 1964 September 1964 June 1964 March 1964 Note: Because of rounding,	49,837 48,791 47,772 47,180	25,111 24,604 24,119 23,678	24,726 24,187 23,653 23,502	22,350 21,799 21,349 21,228	7,612 7,530 7,327 7,100	4,228 4,189 4,091 4,047	3,978 3,854 3,718 3,627	1,775 1,723 1,684 1,689	2,067 2,032 2,024 2,015	7,827 7,664 7,579 7,474		

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 92 percent pertains to governments directly subject to survey for this report, with the reand Limitations." (1) Revised.

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED SEPTEMBER 1966. AND PRIOR PERIODS

(Dollar amounts in millions)

				lections,		in millions)		Collections,			
	Area	Area population,		ended Sep	tember	Area	Area population,	12 months ended Se		1	
		1965 ¹	1966	1965	Percent change		1965 ¹	1966	1965	Percent change	
	ALABAMA		Ţ			INDIANA					
Jeffers	on County	644,000	33.1	30.9	7.1	(See also Kentucky and Ohio) Indianapolis SMSA	986,000	³ 151.9	³ 139.5	8.9	
Mobile	County	*314,301	14.2	13.8	2.9	Hamilton County	44,000 31,000	(NA) 3.2	(NA) (NA)	(NA) (NA)	
	ARIZONA					Hendricks County	47,000	4.7 5.2	4.5 4.6	13.0	
	a County	837,000	106.9 42.5	99.3 42.0	7.7 1.2	Johnson County	50,000 741,000	127.5	117.6	8.4 (NA)	
Pima Co	unty	*265,660	42.7	42.0	1	Morgan County	38,000 36,000	3.2 3.4	(NA) 3.4	-	
	CALIFORNIA					Lake County	523,000	99.2	94.5	5.0	
	-Santa Ana-Garden Grove SMSA e County)	1,111,000	209.9	182.0	15.3	AWOI					
Los Ang	eles-Long Beach SMSA (Los s County)	6,776,000	1,322.4	1,216.8	8.7	Polk County	*266,315	54.7	49.6	10.3	
San Ber	nardino-Riverside-Ontario		185.1	162.7	13.8	KANSAS					
River	side County	1,033,000 406,000	76.1	65.8	15.7 12.5	(See also Missouri)					
San B San Die	ernardino County go SMSA (San Diego County)	626,000	109.0 168.1	96.9 154.2	9.0	Sedgwick County	*343,231	52.6	56.9	-7.6	
San Fra	ncisco-Oakland SMSA	2,935,000	642.6	568.3 182.1	13.1 8.5	KENTÜCKY (See also Ohio)		1			
Contr	da Countya Costa County	1,022,000 498,000	642.6	104.7	14.2	Louisville, KyInd. SMSA	777,000	357.6	³ 64.0	-10.0	
Marin San F	County	183,000 723,000	41.9 170.0	36.5 147.0	14.8 15.6	Jefferson County, Ky	657,000	49.9	53.5	-6.7 (NA)	
San M	ateo County	509,000	113.6	98.0	15.9	Clark County, Ind	68,000 53,000	(NA) 5.4	(NA) 6.3	-14.3	
Fresn	ounties:	*365,945	71.1	66.7	6.6	LOUISTANA					
Kern.	mento	*291,984 588,000	70.7 102.6	63.8 95.1	10.8	New Orleans SMSA	1.026,000	63.9	54.0	18.3	
Santa	Clara	887,000	182.4	164.2	11.1	Jefferson Parish	276,000	18.3 37.6	17.1 34.5	7.0	
	COLORADO					New Orleans city St. Bernard Parish	652,000 44,000	5.3	4.4	20.5	
Denver	SMSA	1,091,000	166.4	152.8	8.9	St. Tammany Parish	54,000	2.7	2.4	12.5	
Adams	county	157,000 136,000	20.0 22.8	19.0 27.6	-17.4	MARYLAND					
Bould	er County	102,000 495,000	15.8 81.2	14.7 78.1	7.5	(See also District of Columbia)					
Denve Jeffe	r city	200,000	26.6	23.8	11.8	Baltimore SMSA	1,857,000 249,000	244.3 17.1	240.2 21.0		
	CONNECTICUT				İ	Baltimore city	945,000 553,000	134.1 82.3	135.2 74.8		
Fairfie	ld County	*653,589	143.0	132.4	8.0	Carroll County	61,000	5.0	4.5 4.7	11.1	
Hartfor	d County	761,000	146.3 116.5	134.7 110.5		Howard County	49,000	7.0	4.	2.7	
New usa		000,525				MASSACHUSETTS		-			
	DELAWARE		25.0	23.3	11.6	Boston ⁴ Essex County	3,199,000 608,000	648.3 99.3	576.1 94.4	5.2	
New Cas	tle County	*307,446	26.0	25.5	1.0	Middlesex County	1,302,000 564,000	243.7 108.4	224.6 100.5		
	DISTRICT OF COLUMBIA	1				Suffolk County	725,000	196.9	156.6		
Washing	ton, D.CMdVa. SMSA ington, D.C	2,413,000	300.6 81.4	282.1 83.2		Other counties: Bristol	*398,488	54.9	51.4	6.8	
Monte	comery County, Md	428,000	72.0 57.4	73.2 47.8		Hampden. Worcester.	*429,353 *583,228	70.8 89.3	68.5 87.0		
Aleva	e Georges County, Md	107,000	13.9	13.2 23.6		li .	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			į	
Fair	ngton County, Va		2.8	3.4	-17.6	MICHIGAN.		505.0	576.8	5.1	
Fair	fax County, Va Church city, Va	379,000	45.1	36.2		Detroit SMSA Macomb County	3,972,000 521,000	69.5	60.0	15.8	
	FIORIDA					Oakland County	771,000 2,679,000		415.8		
167	1 IOICIDI	. 1,064,000	156.8	137.0	14.5	Other counties:	1		,_		
Tampa-	SMSA (Dade County) St. Petersburg SMSA	. 874,000	92.8	83.9	10.6	Genesee	*374,313 *363,187		49.0 57.1		
Hill Pine	sborough County	446,000		45.6		14					
Other	counties:		48.2	43.1	7 10.3	11	1,602,000	311.2	³292.	9 6.2	
Duva	ard 1	. *455,411	57.8	33.:	74.6	Anoka County	123,000	16.5	(NA) (NA)	
Oran	ge	*263,540	30.9	26.8	15.3	Hennepin County	. 877,000	187.8	173.	9 8.0	
	GEORGIA					Ramsey County	431,000	81.0			
Atlant	a SMSAton County	1,205,000								1	
Cobb	County	151,000	11.1	7.	0 58.6	MISSOURI			1.		
Fult	alb County	612,000	73.7	68.	5 7.6	Kansas City, MoKans. SMSA	. 1,179,000		³ 137.		
Gwir	mett County	53,000	2.8	2.	1 33.3	Clay County	. 99,000	12.0	11.	0 9.1	
	HAWAII			1		Jackson County, Mo	. 28,000	3.1	. 2.	5 24.0	
Honolu	ilu city	573,00	46.1	36.	5 26.3		. 189,00				
	ILLINOIS	1.		·				271.5	³ 260.	0 4.4	
Chian	(See also Missouri) go SMSA	6,636,00	0 1,067.8	1,077.	2 -0.9	St. Louis, MoIll. SMSA	. 50,00	J. 3.7	. 3 ا	7	
Cool	k County	5,367,00	0 851.3	842.	8 1.0	Jefferson County, Mo	. 82,00		4.	6 28.	
Kan	Page County	239,00	0 34.5	31.	.9 8.2	N St. Louis city, Mo	. 1 099,00	0 79.3	71.	0 11.7	
Lak	enry County	330,00				Madison County, Ill	239,00	0 34.3	31.	1 10.3	
	1 County	222,00					. 265,00	0 30.3	3 (N/	1) (NA)	

See footnotes at end of table.

Quarterly Tax Reports

Table 2.--LOCAL COLLECTIONS OF PROPERTY TAXES IN SELECTED LOCAL AREAS: 12 MONTHS ENDED SEPTEMBER 1966, AND PRIOR PERIODS--Continued

<u></u>				(D	ollar amo	unts in m	illions)	o commi	····			
)	Area	Area population,	12 moz	Collection ths ended	s, September			Area population,	12 mon	Collections, 12 months ended September		
		1965 ¹	1966	1965	Percer change		Area		1966	1965	Percent change	
	NEBRASKA						OREGON	1.		+		
	County NEW JERSEY ee also Pennsylvania)	*343,490	68.6	60.0	14.	Mult	nd, OregWash. SMSAkamas County, Oreg	138,000	134.0 19.1 90.1	2 17.9	7.3	
Newark S Essex Morris	MSA County	964,000 324,000	216.2 71.5	218.2	-0.	6 Clar	ington County, Oregk County, Wash	118.000	15.9 8.7	15.0	4.5 6.0 11.5	
Paterson Bergen	County	540,000 1,288,000 852,000 436,000	107.8 246.5 168.9 77.6	232.4 158.8	6.	Ches Dela	elphia, PaN.J. SMSAs County, Pater County, Paware County, Pa	345,000 246,000	520.1 38.9 24.8 73.5	34.5 23.8	10.9 12.8 4.2	
Mercer Middle	untles: sexth.	611,000 *266,392 496,000	120.5 51.8 91.7	122.8 50.6 87.3	-1.9	Phil Burl Camd	gomery County, Pa. adelphia city, Pa. Ington County, N.J. en County, N.J. cester County, N.J.	586,000 2,047,000 273,000 429,000	67.2 202.4 32.3 60.4 20.6	56.9 179.8 32.3 57.4	15.0 18.1 12.6	
	NEW MEXICO	*334,401 *262,199	73.3	20.0	12.5	Pittsbu Alleg Beave	righ SMSA theny County r County ington County	. 2,367,000 . 1,587,000	225.8 171.6 16.6	215.2 168.8 16.0	0:5 4.9 1.7 3.8	
Buffalo S Erie Co	NEW YORK	1,322,000	197.3	190.8	3.4	Other of Berks	counties:	. 366.000 . *275,414	14.6 23.0 25.6	17.6	14.1 30.7 10.3	
Niagars New York Nassau	SMSACounty	1,084,000 239,000 11,348,000 1,401,000	160.4 36.9 2,234.0 387.8	156.0 34.8 2,113.7 365.1	2.8 6.0 5.7 6.2	Lanca	ster	*278 359	32.5 20.0 20.2	29.5	10.2 4.2 -3.3	
Rocklan Suffolk Westche	k cityd County County ster County	7,993,000 184,000 912,000 857,000	1,404.4 32.8 187.4 221.6	1,328.3 38.0 179.8 202.5	5.7 -13.7 4.2 9.4	Provide Brist Kent	RHODE ISLAND nce-Pawtucket-Warwick ⁵ ol County County	42,000 128,000	98.3 6.0 13.9	93.4 5.1 13.6	5.2 17.6 2.2	
Livings Monroe Orleans	SMSA. ton County. County. County. ounty.	802,000 48,000 643,000 37,000	126.5 6.8 106.3 3.7	112.7 6.8 93.1 3.9	12.2 14.2 -5.1	Knox Co	TENNESSEE	*250,523	78.4	20.7	5.0 2.4	
Other com		73,000 281,000 *264,401	9.7 42.0 32.3	8.9 37.3	9.0	Shelby	le-Davidson County TEXAS	*399,743 690,000	39.5 63.9	39.1 41.5	1.0 54.0	
. Onondage	NORTH CAROLINA	448,000 *272,111	60.6	34.4 59.6	-6.1 1.7	Dallas	MSA. 1 County. 2 County. 1 County.	1,289,000 50,000 1,134,000	155.1 2.9 146.3	137.1 2.8 128.4	13.1 3.6 13.9	
	OHIO			30.3	8.6	Ellis	County	60,000 45,000 1,495,000	3.4 2.5 179.2	3.6 2.3 168.7	-5.6 8.7 6.2	
Clermont Hamilton Warren C Boone Co	i, Ohio-KyInd. SMSA County, Ohio I County, Ohio County, Ohio County, Chio	1,329,000 89,000 901,000 77,000 26,000	3161.1 8.4 131.3 6.0 (NA)	3159.0 7.7 130.0 5.5 (NA)	1.3 9.1 1.0 9.1 (NA)	Bexar Guadal Other co	nio SMSA. County. upe County. unties:	807,000 774,000 33,000	51.4 50.1 1.3	48.6 47.5 1.1	5.8 5.5 18.2	
Kenton C Dearborn	County, Ky	86,000 121,000 29,000 1,971,000	(NA) 7.1 3.7	5.2 6.8 (NA)	(NA) 4.4 (NA)	Tarran	UTAH	*314,070 588,000	26.5 57.4	24.5 55.9	8.2 2.7	
Geauga C Lake Cou	County	1,673,000 56,000 172,000 70,000	373.8 328.0 7.4 26.7 (NA)	322.6 284.6 6.7 26.4 4.9	15.6 15.2 10.4 1.1	(See	e County VIRGINIA also District of Columbia)	*383,035	65.5	56.2	16.5	
Columbus S Delaware Franklin	MSA County County	828,000 38,000 752,000 38,000	96.1 4.2 88.2 3.7	³ 87.7 4.1 78.4 (NA)	12.5		WASHINGTON (See also Oregon)	312,000	18.8	18.0	4.4	
Dayton SMS. Greene Co Miani Co Montgomen	A Dunty mty ry County	776,000 108,000 78,000 557,000	97.6 8.9 9.3 76.4	³ 95.9 10.0 (NA) 75.5	-11.0 (NA)	Snohomi Other cou	Overett SMSA	1,187,000 985,000 202,000	129.1 113.6 15.5	125.5 110.8 14.7	2.9 2.5 5.4	
Other count	cies:	33,000 463,000	3.0	2.9	1.2 3.4	rierce. Spokane	WEST VIRGINIA	*321,590 *278,333	27.1	25.8 22.1	5.0 3.6	
Mahoning. Stark	***************************************	294,000 *340,345 531,000	37.6 36.0 76.2	36.6 36.7 72.8	-4.8 2.7 -1.9 4.7	Kanawha C	ountyWISCONSIN	*252,925	14.4	14.7	-2.0	
Oklahoma Co Tulsa Count	OKLAHOMA amty	489,000 *346,038	46.4 39.2	39.4 33.9	17.8 15.6	Ozaukee	SMSA. De County. County. a County.	1,269,000 1,038,000 43,000 189,000	³ 252.0 206.5 6.9 (NA)	³ 228.3 198.0 5.9 (NA)	10.4 4.3 16.9 (NA)	

NA Not available. Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 347 (issued in asterisk (*).

Population data are estimates as of July 1, 1965, for those areas shown in the Census Bureau report, Series P-25, No. 347 (issued in asterisk (*).

Population shown for Fairfax County includes data for Fairfax city and Falls Church city.

*Massachusetts State Economic Area "C."

*Massachusetts State Economic Area "C."

*Rode Island State Economic Area "A."

Quarterly Tax Reports

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, THIRD QUARTER OF 1966

AND PRIOR PERIODS

	Gen	eral sales and	gross receip	ts	Motor fuel sales						
		12-1	nonth periods			12-month periods					
State	3d quarter, 1966 (thousand	Year ended Sept. 1966	Percent char	ge from	3d quarter, 1966	Year ended	Percent change from				
	dollars)	(thousand dollars)	Year ended June 1966	Year ended Sept. 1965	(thousand dollars)	Sept. 1966 (thousand dollars)	Year ended June 1966	Year ended Sept. 1965			
AlabamaAlaska	43,176	166,730	1.7	7.5	25,158	93,931	2.4	6.6			
ArizonaArkansasCalifornia	24,936 22,721 269,572	99,684 85,883 1,092,901	2.9 1.7 -0.6	11.6 9.7 10.7	2,397 12,299 17,008 140,310	6,809 48,461 61,203 539,423	3.8 1.1 1.9 -2.4	14.6 19.1 20.0 0.3			
Colorado Connecticut Delaware	29,136 34,794	102,948 134,461	4.3 3.8	43.1 12.0	16,940 16,701 4,413	56,572 61,632 15,442	4.2 2.0 3.6	20.6 6.3 17.0			
District of Columbia ¹ Florida	10,184 65,204	42,681 288,675	0.9 2.0	5.4 9.7	3,592 43,125	13,722 170,064	0.9 1.8	3.4 6.8			
Georgia. Hawaii. Idaho. Illinois. Indiana. Iowa.	60,393 24,924 ² 8,722 174,533 71,618 27,909	231,696 96,671 ² 36,992 681,266 295,499 116,393	2.0 3.4 (²) 1.8 2.1 2.1	9.0 31.3 (²) 7.5 12.0 21.6	31,909 3,455 5,919 49,750 34,540 21,595	117,346 12,316 19,000 184,616 126,946 75,504	2.3 2.4 1.6 2.7 1.9 2.5	7.6 9.3 6.3 7.1 6.3 9.5			
Kansas Kentucky Louisiana Maine Maryland.	(NA) 34,238 36,824 15,387 30,439	(NA) 129,958 143,538 53,139 130,604	(NA) 2.4 3.0 1.6 2.6	(NA) 8.9 16.4 9.7 12.5	(NA) 22,538 22,826 8,911 23,494	(NA) 82,570 85,785 28,030 86,932	(NA) 1.2 1.8 1.2 1.6	(NA) 6.6 8.0 3.9 6.2			
Massachusetts	³ 22,204 151,240 - 32,008 65,619	(³) 647,513 - 124,367 249,065	(³) 0.1 2.8 2.5	(3) 7.4 - 11.8 11.3	20,819 52,105 25,060 17,489 26,138	112,163 191,668 84,846 61,464 94,929	0.7 0.6 1.1 4.7 0.1	15.9 5.8 9.2 11.7 4.9			
Montana Nebraska Nevada New Hampshire New Jersey	6,099 431,363	23,624	0.8	-2.2	7,123 14,338 5,422 4,491 40,011	21,546 47,441 17,194 17,823 146,351	1.7 0.3 6.4 5.3 0.8	6.3 7.3 37.1 11.1 3.8			
New Mexico	17,914 6144,331 51,294 5,879 91,479	67,722 6569,264 194,306 22,451 359,646	1.1 624.1 3.2 -2.2 1.5	7.1 (⁶) 12.9 -5.8 9.5	⁵ 8,997 69,855 35,535 5,720 70,314	31,118 268,320 134,753 14,962 258,317	1.0 -1.6 2.3 0.3 1.0	5.4 2.5 7.6 2.9 3.0			
Oklahoma Oregon Pennsylvania Rhode Island South Carolina	22,463 119,427 11,403 29,014	81,457 - 611,287 46,734 109,483	4.8 2.0 2.1 3.2	9.1 19.8 14.4	20,715. 14,716 71,741 5.647 18,723	75,446 49,705 269,007 20,406 67,998	1.6 2.0 0.1 1.6 2.3	6.0 6.3 5.2 3.4 8.1			
South Dakota	7,645 47,972 65,010 14,217	29,692 182,834 240,915 55,035	10.5 2.5 2.8 1.9	62.3 10.8 8.4 6.3	5,524 27,668 66,273 7,719 2,555	18,005 102,836 243,743 26,128 11,056	0.3 1.4 1.5 2.1 4.1	3.9 7.3 5.7 6.7 10.3			
Virginia. Washington. West Virginia. Wisconsin. Wyoming.	7569 103,633 30,720 24,811 4,927	(7) 395,031 123,328 92,216 17,249	(7) 2.8 0.6 1.7 4.1	(⁷) 17.0 7.9 10.9 21.8	33,023 26,917 14,352 30,332 3,799	120,260 91,495 44,643 94,945 11,935	3.2 3.0 9.0 5.4 0.4	7.8 8.2 9.7 9.8 8.0			

See footnotes at end of table.

Table 3.--COLLECTIONS OF SELECTED STATE TAXES, THIRD QUARTER OF 1966 AND PRIOR PERIODS--Continued

	·	Individual	income		Motor vehicle and operators! licenses					
		12-mor	th periods			12-month periods				
State	3d quarter, 1966		Percent chan	ge from	3d quarter, 1966		Percent ch	ange from		
	(thousand dollars)	Year ended Sept. 1966 (thousand dollars)	Year ended June 1966	Year ended Sept. 1965	(thousand dollars)	Year ended Sept. 1966 (thousand dollars)	Year ended June 1966	Year ended Sept. 1965		
Alabama. Alaska Arizona Arkansas. California	⁸ 20,126 4,817 4,767 6,070 15,279	⁸ 78,848 19,654 23,839 33,045 455,356	4.6 2.2 6.8 20.5 0.2	16.4 15.7 55.3 84.1 10.5	1,081 1,490 3,790 10,380 14,019	8,880 3,750 15,450 25,670 194,850	0.4 -10.7 14.0 1.8 1.1	34.1 -5.4 -2.1 14.1		
Colorado	20,102 8,224 9,250	72,526 56,011 40,028	3.3 - -2.4 0.7	16.8 (NA) 6.8	3,416 5,487 2,214 600 15,461	21,631 28,384 8,434 8,211 107,613	0.4 0.9 3.9 -0.2 7.1	5.0 (NA) 2.1		
Georgia	28,363 14,954 3,718 36,234 21,019	87,714 50,543 22,981 - 147,830 116,110	9.0 15.7 -5.1 - 2.9 19.9	22.4 43.5 -21.5 - 15.3 101.0	2,335 2,910 10,730 3,936 8,567	29,758 13,650 143,414 50,553 70,377	-0.2 - 4.0 0.6 1.6 -0.4	22.3 8.5 9.0 7.0 19.7		
Kansas. Kentucky Louisiana. Maine. Maryland.	(NA) 17,772 6,709 - 47,051	(NA) 70,887 31,510 -	(NA) 1.6 3.5 - 4.3	(NA) 17.8 4.6 - 14.7	(NA) 1,076 2,129 1,235 1,828	(NA) 17,092 21,684 12,956 25,788	(NA) -0.5 2.5 3.7 0.2	(NA) 6.1 53.2 43.7 -23.5		
MassachusettsMichiganMinnesotaMississippiMissouri	26,833 - 50,105 1,530 31,528	258,586 - 224,989 9,725 110,095	1.8 2.5 0.2 (1°)	23.6 16.1 7.6 (10)	3,290 3,397 2,976 1,157 10,572	37,503 89,223 53,772 11,316 57,696	0.8 -1.2 -0.3 -1.6 -1.6	21.8 8.6 6.8 1.6 25.7		
Montana Nebraska Nevada New Hampshire New Jersey	4,176 - 165	22,446 - 2,414 7,753	6.3 - 5.6	20.3 - 12.3 -9.2	1,259 258 793 964 20,548	6,166 8,422 8,954 10,913 97,371	-12.5 -7.1 -0.5 3.0 0.7	-7.5 10.3 13.7 30.8 7.0		
New Mexico. New York. North Carolina. North Dakota. Ohio.	⁸ 2,705 417,637 43,604 763	817,902 1,492,615 172,822 912,084	-0.5 6.2 4.7 (¹⁰)	14.0 21.4 22.3 (¹⁰)	1,709 14,150 2,769 228 16,285	15,581 11 _{220,547} 43,668 10,598 126,131	-0.1 0.7 0.4 -13.4 2.3	3.2 21.6 7.6 -10.9 5.5		
Oklahcma Oregon Pennsylvania. Rhode Island. South Carolina.	812,604 37,010 - 17,953	1236,967 146,698 - - 56,434	(10) 4.3 - 6.6	(10) 9.4 - 20.0	3,147 10,021 12,995 1,706 243	51,431 39,252 111,005 12,096 10,058	0.3 3.4 5.4 4.0 0.8	6.4 11.6 -0.4 12.0 7.9		
South DakotaTennesseeTexasUtahVermont	51 - 6,978 6,296	8,232 38,746 22,798	0.1 1.9 5.7	16.5 55.7 34.5	1,673 2,779 11,147 969 1,168	10,060 42,765 124,163 8,436 10,339	1.3 -2.2 1.2 1.1 6.0	23.2 9.5 6.9 4.4 13.0		
Virginia Washington West Virginia Wisconsin Wyoming	46,654 6,152 82,395	171,478 - 24,413 323,529 -	4.0 3.0 6.4	14.8	4,947 4,001 13,558 13,841 971	52,508 36,732 23,627 57,044 6,775	1.3 0.1 -0.2 3.6 5.3	8.6 12.3 6.2 9.9		

Note: Differences between collections of successive periods may arise not only from trends in the volume of taxable items or transactions, but potentially also from any of numerous other factors, such as statutory changes in tax rate; changes (by either legislation or legal rulings) in the coverage of particular taxes; or major shifts in methods of tax collection or its timing, such as the adoption or revision of withholding procedures.

NA Not available. The amounts shown for the District of Columbia appear here for convenient reference in relation to corresponding data for individual State governments. However, these amounts are included as local rather than State tax revenue in table 1.

New tax effective July 1, 1966. Gross collections; amount of refunds not available. New tax effective April 1, 1966.

August 1, 1965. New tax effective September 1, 1966. Scorporation income taxes tabulated with individual income taxes; allocation not available for individual State presentation. Not computed because data are not comparable. 1 Plata shown income taxes for the period July - September 1966.

USCOMM--DC